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November 15, 1999

David Taylor Miracle Rock Mining and Research 400 South 200 East Emery, Utah 84522

Re:

Acceptance of Notice of Intention to Commence Small Mining Operations, Miracle Rock Mining Company, Walker Flat Project, S/015/081, File Closure, Live Earth Products, Utah Mining Project E/015/067, Emery County, Utah

Dear Mr. Taylor:

Thank you for your \$100.00 permit application fee received by the Division on August 30, 1999 for this small mine notice. Since there was no response to our written project description we consider that description as correct. The application for the proposed Walker Flat Project, located on fee land in the SE 1/4 of Section 7, T23S, R6E, SLBM, Emery County, Utah is now considered in effect and no additional information is required by the Division at this time. We apologize for not acknowledging receipt of this fee and formal acceptance of your notice sooner.

A second billing notice for exploration notice E/015/067 was recently sent to you under the company name of Live Earth Products. This exploration notice is for the same project site as the Walker Flat Project small mine. In essence, the exploration site was absorbed by the small mine notice. Exploration file E/015/067 should have been closed when the small mine notice was received. The two different company names on the notices prevented us from catching this error sooner. Please disregard the second billing notice for the Utah Mining Exploration Project. The Division will now close exploration file E/015/067 and transfer any remaining reclamation responsibility from that exploration notice to this small mine notice.

If you wish to expand your operation beyond the five (5) acre limitation, please notify this office as soon as possible to discuss the necessary permitting requirements. Approval of a large mining notice could take from six to twelve months or longer.

Thank you for your cooperation. When in the area, a member of the Division staff will examine the site. Best wishes with your mining operation.

Sincerely.

Anthony A. Gallegos

Senior Reclamation Specialist